

R30B22
University of Maryland, College Park
University System of Maryland

Operating Budget Data

(\$ in Thousands)

| | <u>FY 13 Actual</u> | <u>FY 14 Working</u> | <u>FY 15 Allowance</u> | <u>FY 14-15 Change</u> | <u>% Change Prior Year</u> |
|--|-------------------------|--------------------------|----------------------------|----------------------------|--------------------------------|
| General Funds | \$377,577 | \$426,082 | \$464,610 | \$38,528 | 9.0% |
| Contingent & Back of the Bill Reductions | | -9,525 | -3,045 | 6,481 | |
| Adjusted General Funds | \$377,577 | \$416,557 | \$461,565 | \$45,008 | 10.8% |
| Special Funds | \$38,960 | \$29,077 | 19,617 | -\$9,460 | -32.5% |
| Adjusted Special Funds | \$38,960 | \$29,077 | 19,617 | -\$9,460 | -32.5% |
| Other Unrestricted Funds | \$881,132 | \$924,597 | \$955,469 | \$30,872 | 3.3% |
| Adjusted Other Unrestricted Funds | \$881,132 | \$924,597 | \$955,469 | \$30,872 | 3.3% |
| Total Unrestricted Funds | \$1,297,669 | \$1,379,756 | \$1,439,696 | \$59,940 | 4.3% |
| Contingent & Back of the Bill Reductions | | -9,525 | -3,045 | 6,481 | |
| Adjusted Total Unrestricted Funds | \$1,297,669 | \$1,370,231 | \$1,436,651 | \$66,420 | 4.8% |
| Restricted Funds | \$419,058 | \$435,141 | \$444,662 | \$9,521 | 2.2% |
| Adjusted Restricted Funds | \$419,058 | \$435,141 | \$444,662 | \$9,521 | 2.2% |
| Adjusted Grand Total | \$1,716,727 | \$1,805,372 | \$1,881,313 | \$75,941 | 4.2% |

- The general fund increases \$45.0 million, or 10.8%, in fiscal 2015 after adjusting for \$9.5 million in withdrawn appropriations and cost containment in fiscal 2014 and \$3.0 million in back of the bill reductions in fiscal 2015.
- The Higher Education Investment Fund (HEIF) decreases \$9.5 million, or 32.5%, due to using the entire HEIF fund balance in fiscal 2014 and lower HEIF revenues. The overall growth in State funds is 8.0%, or \$35.5 million, above fiscal 2014.

Note: Numbers may not sum to total due to rounding.

For further information contact: Sara J. Baker

Phone: (410) 946-5530

Personnel Data

| | <u>FY 13 Actual</u> | <u>FY 14 Working</u> | <u>FY 15 Allowance</u> | <u>FY 14-15 Change</u> |
|------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| Regular Positions | 8,607.18 | 8,749.64 | 8,749.64 | 0.00 |
| Contractual FTEs | <u>1,546.14</u> | <u>1,224.60</u> | <u>1,233.13</u> | <u>8.53</u> |
| Total Personnel | 10,153.32 | 9,974.24 | 9,982.77 | 8.53 |

Vacancy Data: Regular Positions

| | | |
|---|--------|-------|
| Turnover and Necessary Vacancies, Excluding New Positions | 168.87 | 1.93% |
| Positions and Percentage Vacant as of 12/31/13 | 225.18 | 2.60% |

- While the fiscal 2015 allowance does not provide any new regular positions, it does include 8.53 new contractual full-time equivalents, which are related to the opening of new facilities.

Analysis in Brief

Major Trends

Student Performance: The second-year retention rate declined slightly from a high point of 94.8 to 93.7% with the 2011 cohort. The six-year graduation rate remains fairly stable around 82.0%, while the two- and four-year graduation rate of transfer students reached the highest rates of 18.8 and 68.5%, respectively.

Degree Production Efficiency: In fiscal 2012, the University of Maryland, College Park's (UMCP) undergraduate degrees per 100 undergraduate full-time equivalent students reached its highest level of 26.6, surpassing the average of its peers for the second year. In terms of education and related expenditures per degree, UMCP consistently falls below its peers, totaling \$61,537 in fiscal 2010.

Research Expenditures and Doctorates: According to the National Science Foundation, UMCP ranked 37 out of 653 institutions in total research and development expenditures, which totaled \$340.2 million in fiscal 2012. In 2011, UMCP ranked 17 out of 408 institutions in the number of earned doctorates, which totaled 548 degrees.

Issues

Meeting College Expenses: While expenditures on need-based aid and scholarships increased 30.0 and 34.6%, respectively, from fiscal 2008 to 2013, scholarships consistently comprised approximately 60.0% of total expenditures.

Big Ten Integration: UMCP's membership in the Big Ten athletic conference begins in July 2014 while the Committee on Institutional Cooperation, the academic counterpart, started in July 2013. The President established a commission to ensure UMCP is prepared to compete and take full advantage of the opportunities afforded to membership in the Big Ten.

Agriculture Law Education Initiative: Language in the fiscal 2012 budget bill transferred \$250,000 of the University of Maryland, Baltimore's (UMB) general fund appropriation to the University System of Maryland Office to only be used to assist farmers in the State with various legal matters. In response, UMCP, the University of Maryland Eastern Shore, and UMB proposed a joint program, the Agriculture Law Education Initiative, to provide legal information and resources to Maryland farmers and associated industries.

Recommended Actions

1. See the University System of Maryland overview for systemwide recommendations.

R30B22
University of Maryland, College Park
University System of Maryland

Operating Budget Analysis

Program Description

Designated as the flagship campus of the University System of Maryland (USM), the University of Maryland, College Park (UMCP) aspires to be one of the nation's preeminent public research universities, recognized nationally and internationally for the quality of the faculty and programs. UMCP attracts highly qualified students to undergraduate and graduate programs from the State, country, and the world. It serves the citizens of Maryland through a mission of teaching, research, and outreach; advancing knowledge; stimulating innovation and creativity; and educating tomorrow's leaders.

UMCP offers baccalaureate, master's, and doctoral programs in liberal arts and sciences, social sciences, the arts, applied areas, and selected professional fields. The university also offers certificates in certain upper-level and graduate courses of study and provides honors, scholars, and departmental honors programs.

One of UMCP's missions as the State's land grant university is to deliver educational programs to the citizens of the State through the Maryland Cooperative Extension (MCE) program and the Maryland Agricultural Experiment Station (MAES) program. The MCE applies practical research-based knowledge to issues facing individuals, families, communities, and the State with offices in every county and Baltimore City. The MAES was established to ensure that agricultural research geared to specific geographic locations would be conducted. The MAES maintains four research and education centers in Western Maryland, lower Eastern Shore, Central Maryland, and the Wye Center. These programs are funded by federal, State, and local governments.

Carnegie Classification: RU/VH Research University (very high research activity)

Fall 2013 Undergraduate Enrollment Headcount

| | |
|--------------|------------------------------------|
| Male | 14,223 |
| Female | 12,435 |
| Total | 26,658 (752 at Shady Grove) |

Fall 2013 Graduate Enrollment Headcount

| | |
|--------------|------------------------------------|
| Male | 5,489 |
| Female | 5,125 |
| Total | 10,614 (510 at Shady Grove) |

Fall 2013 New Students Headcount

| | |
|------------------|--------------|
| First-time | 4,021 |
| Transfers/Others | 2,228 |
| Graduate | 3,204 |
| Total | 9,453 |

Campus (Main Campus)

| | |
|-------------|-----------------------|
| Acres | 1,250 |
| Buildings | 262 |
| Average Age | 42 |
| Oldest | Rosborough Inn – 1789 |

Programs

| | |
|------------|-----|
| Bachelor’s | 91 |
| Master’s | 102 |
| Doctoral | 80 |

Degrees Awarded (2012-2013)

| | |
|----------------------|---------------|
| Bachelor’s | 7,757 |
| Master’s | 2,671 |
| Doctoral | 683 |
| Total Degrees | 11,111 |

Proposed Fiscal 2015 In-state Tuition and Fees*

| | |
|----------------|---------|
| Undergraduate | |
| Tuition | \$7,612 |
| Mandatory Fees | 1,804 |

*Contingent on Board of Regents approval.

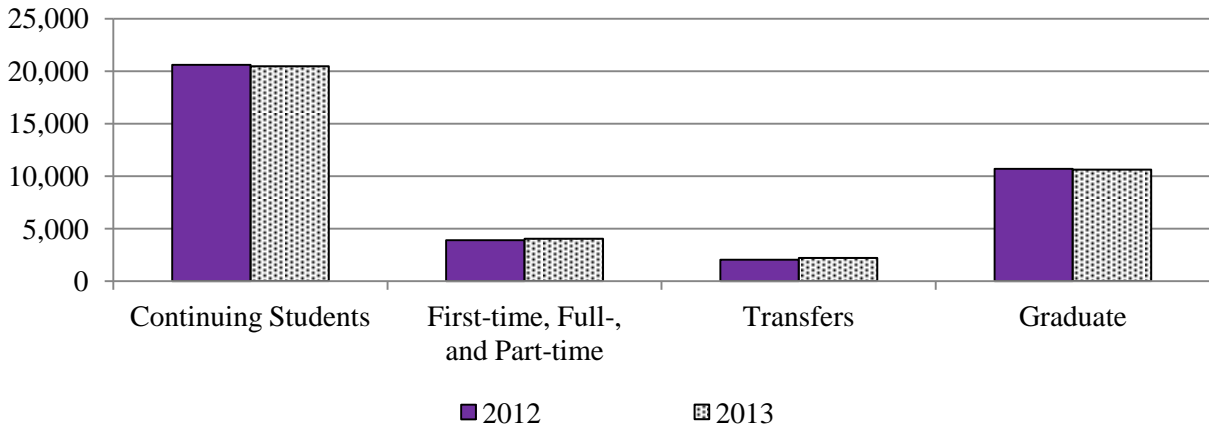
Performance Analysis

Undergraduate enrollment remained fairly stable, growing 0.5% to 26,658 students in fall 2013, as shown in **Exhibit 1**. Transfer and first-time, full-time (FT/FT) students increased 7.5 and 2.9%, respectively, while continuing student enrollment declined 0.7%. Graduate enrollment decreased 0.9% resulting in an overall increase in enrollment of 0.1%.

1. Student Performance

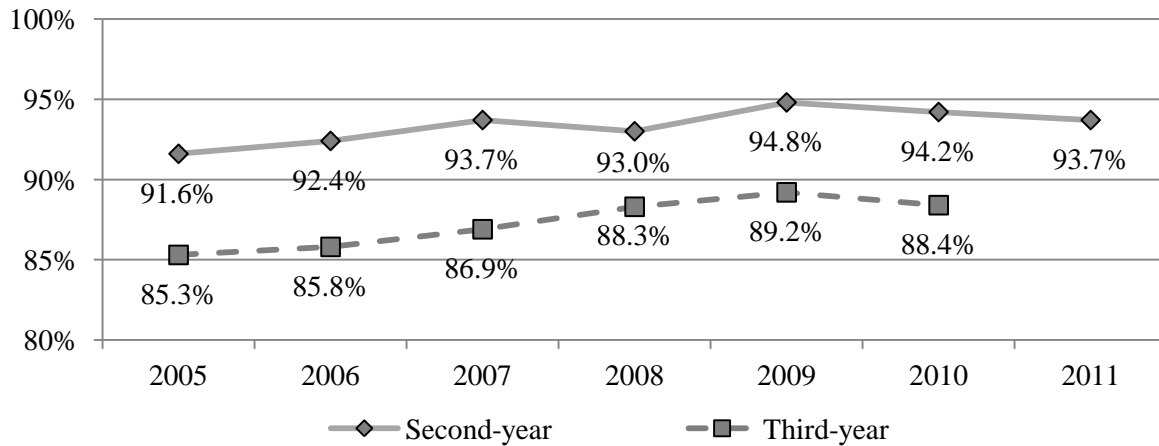
Student persistence, or retention, provides a measure of student progress and an indication of an institution’s performance; the higher the retention rate, the more likely students will persist and graduate. UMCP continues to have the highest retention rates of all the Maryland public institutions despite a slippage in the second-year rate over the last two cohorts from a high of 94.8 to 93.7% with the 2011 cohort, as shown in **Exhibit 2**. After steadily increasing to 89.2% with the 2009 cohort, the highest third-year retention rate since the 1990 cohort, the rate declined to 88.4% with the 2010 cohort. This is not unexpected since the second- and third-year rates tend to mirror each other.

**Exhibit 1
Enrollment
Fall 2012-2013**



Source: University System of Maryland

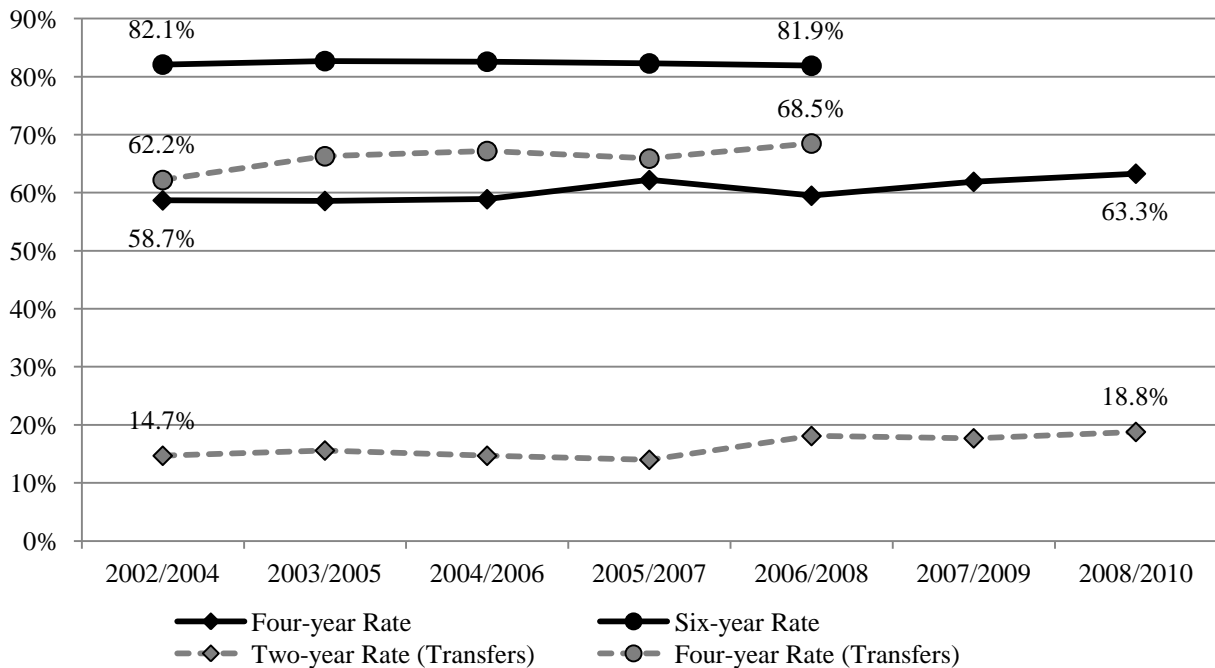
**Exhibit 2
Second- and Third-year Retention Rates
First-time, Full-time 2005-2011 Cohorts**



Source: Maryland Higher Education Commission, *Retention and Graduation Rates at Maryland Four-year Institutions*, October 2013

Graduation rates are, in part, another measure of student persistence and efficiency – as more students graduate, it “frees up” more room allowing an institution to enroll more students. **Exhibit 3** shows the four- and six-year graduation rates for FT/FT and the equivalent rate for transfer students: the two- and four-year graduation rates. Overall, UMCP has some of the highest graduation rates for FT/FT and transfer students. While the six-year rate has remained fairly stable around 82.0%, the four-year rate increased 63.3% with the 2008 cohort, the highest level since the 1990 cohort. In regards to the graduation rates of transfer students, the two-year rate for the 2010 cohort and the four-year rate for the 2008 cohort reached 18.8 and 68.5%, respectively, the highest rates since the 2001 cohort.

Exhibit 3
Graduation Rate of First-time, Full-time, and Transfer Students
2002-2010 Cohorts



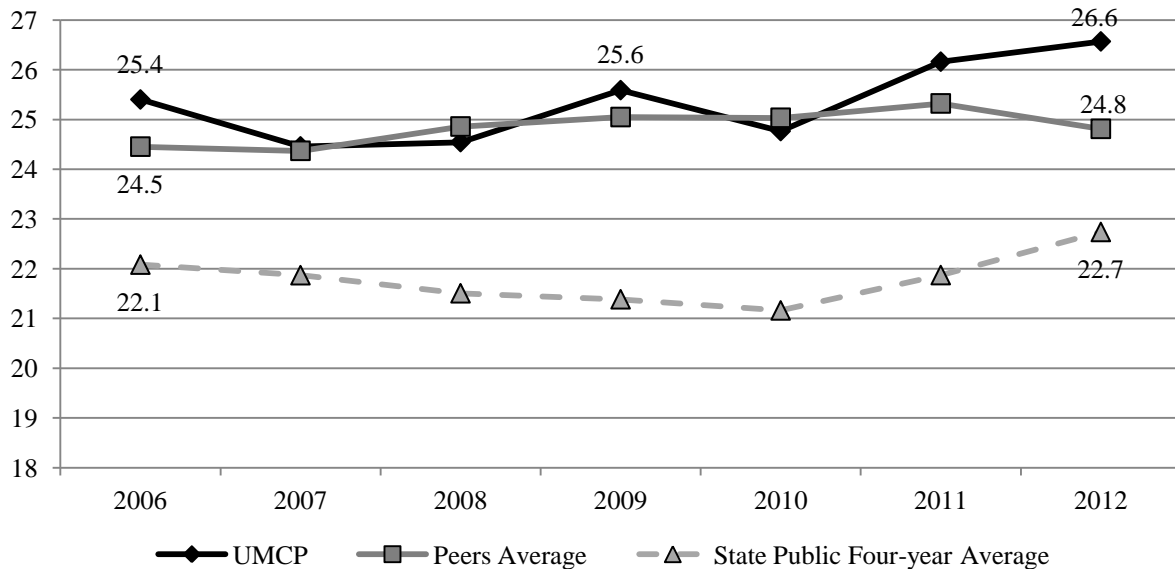
Note: The graduation rates for the first-time, full-time cohort includes those graduated from the institution or those that transferred and graduated from any Maryland public four-year institution. The rates for the Maryland community college transfer includes those that graduate from the institution or those that transferred and graduated from any other University System of Maryland institution.

Source: Maryland Higher Education Commission, *Retention and Graduation Rates at Maryland Four-year Institutions*; University System of Maryland, *Transfer Students to the University System of Maryland*

2. Degree Production Efficiency

Ultimately, how well an institution meets its mission is measured by the number of undergraduate degrees awarded. Trends in the number of undergraduate degrees awarded per 100 undergraduate full-time equivalent students (FTES) show if an institution is being more or less productive in graduating students. **Exhibit 4** compares UMCP’s ratio to the average of its aspirational peers and the State’s public four-year institutions. Aspirational peer institutions are those used to benchmark UMCP’s performance in USM’s *Dashboard Indicators*. In fiscal 2012, UMCP’s ratio reached its highest level of 26.6 degrees per 100 FTES, surpassing the average of its peers for a second year, and continuing to exceed the average of the State’s public four-year institutions.

Exhibit 4
Undergraduate Degrees Per 100 Full-time Equivalent Students
Fiscal 2006-2012

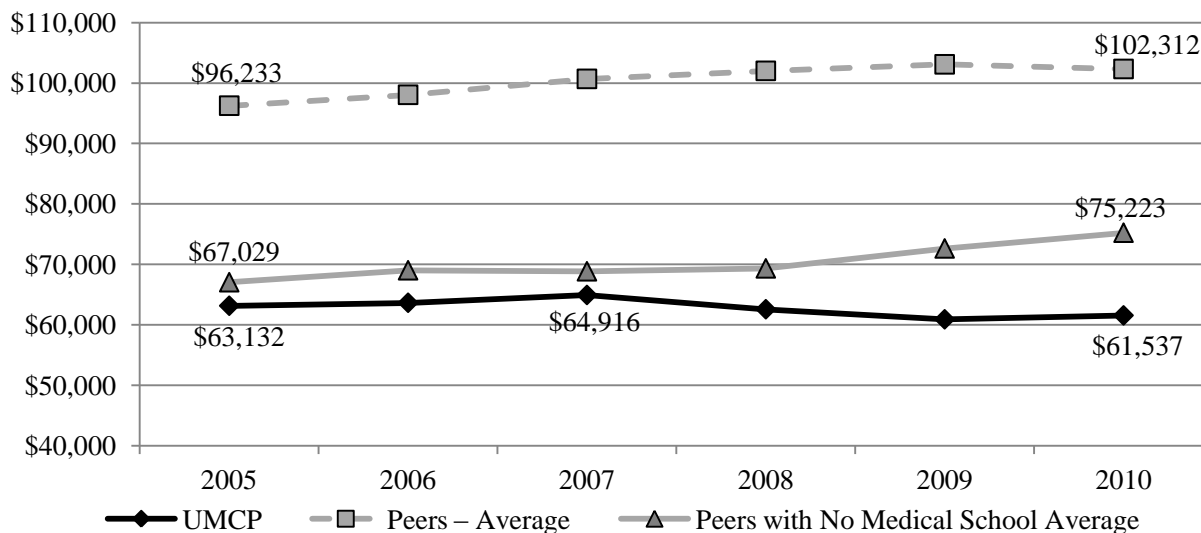


UMCP: University of Maryland, College Park

Source: Integrated Postsecondary Education System; Department of Legislative Services

Education and related expenditures per degree is another means to measure the performance of an institution. This measure shows over time if an institution is becoming more or less productive in using its resources to produce degrees. On average, UMCP’s expenditures per degree were \$40,775 below its aspirational peers, as illustrated in **Exhibit 5**. However, three out of the five peer institutions have a medical school that have a higher cost per degree than institutions without a medical school. In fiscal 2010, the average expenditures per degree for those institutions

**Exhibit 5
Educational and Related Expenditures Per Degree Completed
Academic Year 2005-2010**



Note: Education and related expenditures includes direct spending on instruction, student services; and education share of spending on academic and institutional support, and operations and maintenance. All dollar amounts are reported in 2010 dollars (Higher Education Price Index adjusted).

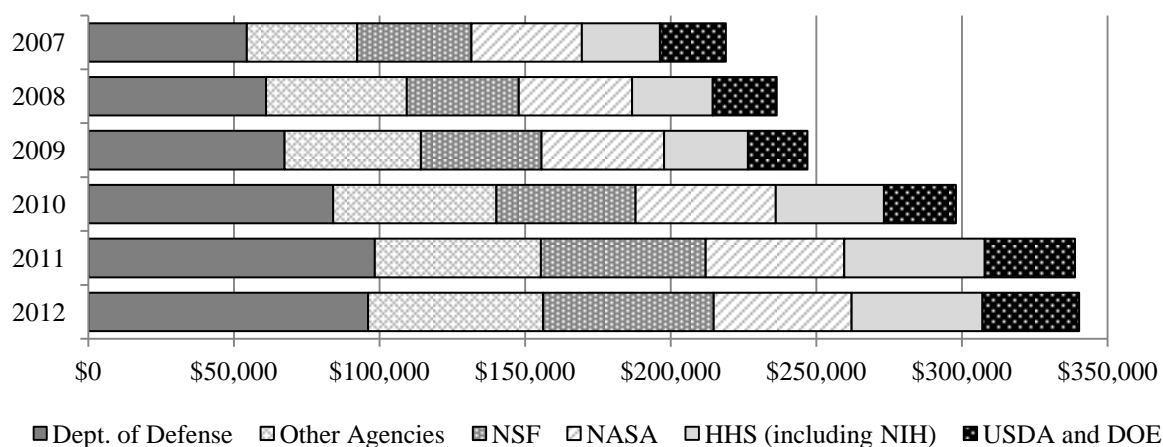
Source: Delta Project, Trends in College Spending Online; Department of Legislative Services

with a medical school was \$120,371; \$58,834 greater than UMCP’s expenditures. When only considering the two institutions that do not have medical school, UMCP’s expenditures consistently fell below the average, with the difference widening by \$13,688 in fiscal 2010. Overall, since fiscal 2007, spending per degree has declined by \$3,379.

3. Research Expenditures and Doctorates

UMCP strives to provide the State with a public research university whose programs are nationally and internationally recognized and, as such, seeks to increase grants and contract funding. This not only serves to measure productivity but the capacity to pursue research that attracts and retains faculty. Overall, since fiscal 2007 federally funded research and development (R&D) expenditures have increased 55.4%, or \$121.2 million, as shown in **Exhibit 6**. While expenditures grew steadily between fiscal 2007 and 2009, the affects of federal stimulus grants and awards can be

Exhibit 6
Federally Funded R&D Expenditures by Federal Agency
2007-2012
(\$ in Thousands)



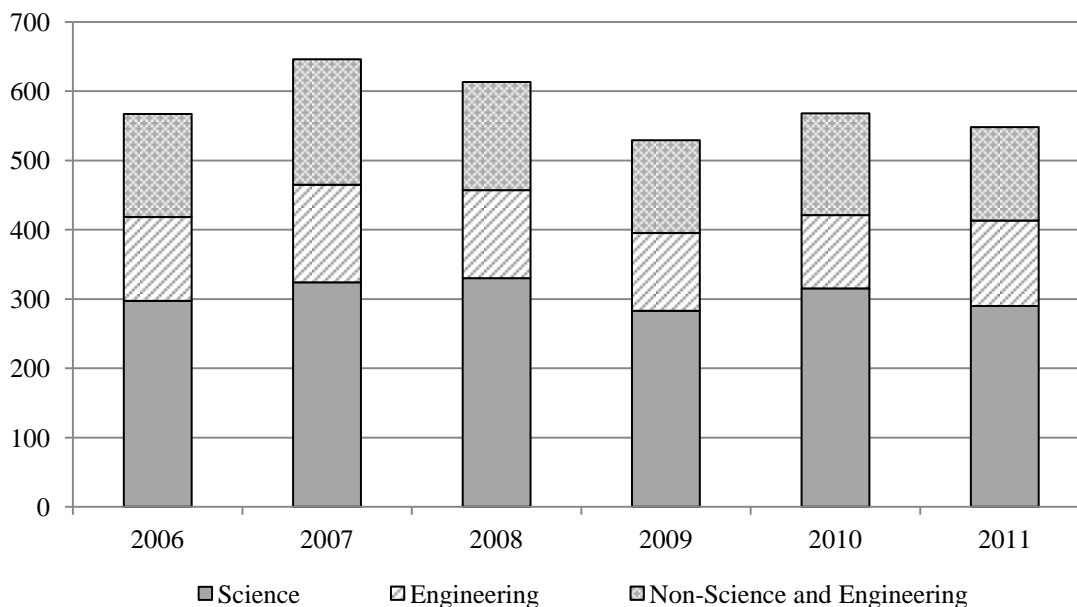
DOE: Department of Energy
HHS: Health and Human Services
NASA: National Aeronautics and Space Administration
NIH: National Institute of Health
NSF: National Science Foundation
R&D: research and development
USDA: U. S. Department of Agriculture

Source: National Science Foundation; National Center for Science and Engineering Statistics; Higher Education R&D Survey

seen in fiscal 2010 and 2011 when expenditures increased \$50.9 million and \$40.9 million, respectively. However, with the end of the stimulus funding and the reduction in federal spending, expenditures only increased \$1.4 million in fiscal 2012. According to the National Science Foundation (NSF), UMCP ranked 37 out of 653 institutions in total R&D expenditures, which totaled \$340.2 million in fiscal 2012.

Over the past five years, the number of earned doctorates has fluctuated from 646 in 2007 to 529 in 2009, as shown in **Exhibit 7**. A majority of the earned doctorates are in the sciences area, with social science accounting for approximately a quarter of the degrees. After awarding 141 engineering doctorates in 2007, the highest number since 2002, the number fell to 106 in 2010 due to the number of electrical engineering degrees dropping from 63 to 33 during that time period. It has since rebounded to 123 in 2011. Overall, the total number of doctorates increased from 529 in 2009 to 548 in 2011 but has not approached prior year levels. In 2011, according to NSF, UMCP ranked 17 out of 408 institutions in the number of earned doctorates.

Exhibit 7
Number of Earned Doctorate Degrees
2006-2011



Source: National Science Foundation, National Center for Science and Engineering Statistics, Survey of Earned Doctorates

Fiscal 2014 Actions

Cost Containment

There are three across-the-board withdrawn appropriations which total \$8.3 million. This includes reductions to employee/retiree health insurance, funding for a new Statewide Personnel information technology system, and retirement reinvestment. These actions are fully explained in the analysis of the Department of Budget and Management (DBM) – Personnel, the Department of Information Technology, and State Retirement Agency (SRA), respectively. UMCP’s share of other cost containment actions, including the systemwide reversion of \$3.0 million in general funds and the potential reduction of the Higher Education Investment Fund (HEIF) appropriation, are \$1.2 million and \$4.4 million, respectively.

Proposed Budget

As shown in **Exhibit 8**, the general fund allowance for fiscal 2015 is 10.8%, or \$45.0 million, higher than in fiscal 2014 after including the fiscal 2014 cost containment actions and adjusting for across-the-board reductions in the Governor’s spending plan for the fiscal 2015 allowance affecting funding for employee/retiree health insurance and retirement reinvestment. These actions are fully explained in the analyses of DBM – Personnel and SRA. The increase in the general fund allowance is partially offset by a \$9.5 million, or 32.5%, decline in the HEIF related to the use of the HEIF fund balance coupled with the underattainment of revenues in fiscal 2014. The overall growth in State funds is 8.0%, or \$35.5 million, over fiscal 2014, totaling \$481.2 million. Other unrestricted funds increase 3.3%, or \$30.9 million, mainly due to tuition and fees and auxiliary revenues growing \$14.9 million and \$13.7 million, respectively.

Exhibit 8
Governor’s Proposed Budget
University of Maryland, College Park
(\$ in Thousands)

| | <u>FY 13</u> <u>Actual</u> | <u>FY 14</u> <u>Working</u> | <u>FY 15</u> <u>Adjusted</u> | <u>FY 14-15</u> <u>Change</u> | <u>% Change</u> <u>Prior Year</u> |
|----------------------------------|-------------------------------|--------------------------------|---------------------------------|----------------------------------|--------------------------------------|
| General Funds | \$377,577 | \$416,557 | \$461,565 | \$45,008 | 10.8% |
| Higher Education Investment Fund | 18,076 | 29,077 | 19,617 | -9,460 | -32.5% |
| Budget Restoration Fund | 20,884 | 0 | 0 | 0 | |
| Total State Funds | \$416,537 | \$445,634 | \$481,182 | \$35,548 | 8.0% |
| Other Unrestricted Funds | 881,132 | 924,597 | 955,469 | 30,872 | 3.3% |
| Total Unrestricted Funds | \$1,297,669 | \$1,370,231 | \$1,436,651 | \$66,420 | 4.8% |
| Restricted Funds | 419,058 | 435,141 | 444,662 | 9,521 | 2.2% |
| Total Funds | \$1,716,727 | \$1,805,372 | \$1,881,313 | \$75,941 | 4.2% |

Note: Fiscal 2014 general funds are adjusted by \$9.5 million to reflect cost containment actions. Fiscal 2015 general funds reflect \$3.0 million in across-the-board reductions. Numbers may not sum to total due to rounding.

Source: Governor’s Budget Book, Fiscal 2015; Department of Legislative Services

The allowance also provides \$2.0 million in current unrestricted funds for expenses related to the opening of new facilities (\$1.7 million); a mandated increase for the Small Business Development Center Network Fund (\$0.2 million); an increase in the veterinary medicine agreement (\$0.1 million); and the Harry Hughes Center for Agro Ecology (\$50,000).

The Budget Reconciliation and Financing Act of 2014 includes a \$25.8 million transfer from USM’s fund balance, of which UMCP’s portion is \$10.2 million. After the transfer, UMCP’s balance in the State-supported portion of the fund balance will total \$157.1 million, and the total ending balance in fiscal 2015 is estimated to be \$391.7 million.

It should be noted that UMCP does not expect to transfer any funds to the fund balance in fiscal 2015 and stated this was due to tuition revenues being close to the budgeted amount, a result of more accurately forecasting revenues; a transfer of \$4.0 million in fiscal 2014 from the fund balance to supplement enhancement funding; and the transfer of \$10.2 million to the general fund in fiscal 2015. UMCP further stated any change in fund balance that may occur in fiscal 2015 is more likely to be close to zero, in that any additions would be offset by the \$10.2 million transfer to the general fund. Furthermore, in fiscal 2014, UMCP only plans to withdraw \$4.0 million and does not plan to transfer any funds to the fund balance. However, as shown in **Exhibit 9**, between fiscal 2008 and 2013, total transfers ranged from \$14.3 million in fiscal 2009 to \$74.7 million in fiscal 2011. In fiscal 2010, after transferring \$19.3 million from the fund balance to the general fund, UMCP was still able to add \$23.0 million to the fund balance.

Exhibit 9
Total Change in Fund Balance
Fiscal 2008-2013
(\$ in Millions)

| <u>Fiscal Year</u> | <u>Net Change</u> |
|--------------------|-------------------|
| 2008 | \$40.8 |
| 2009 | 14.3 |
| 2010 | 23.0 |
| 2011 | 74.7 |
| 2012 | 37.8 |
| 2013 | 29.8 |

Source: University of Maryland, College Park

The President should comment on why UMCP will only withdraw and not add to its fund balance in fiscal 2014 and 2015, despite that over a five-year period from fiscal 2008 to 2013, it was able to add \$220.4 million to the fund balance.

Budget changes by program area in the allowance are shown in **Exhibit 10**. This data includes unrestricted funds only, the majority of which consist of general funds, the HEIF, and tuition and fee revenues. In fiscal 2014, increases in expenditures in all program areas are mainly due to a rise in personnel expenditures related to annualization of the fiscal 2013 cost-of-living adjustment (COLA) and fiscal 2014 merit. Expenditures in instruction also increased due to restoration of the provost’s academic initiative funding pool which was deferred in fiscal 2013; spending on various

Exhibit 10
Budget Changes for Unrestricted Funds by Program
Fiscal 2013-2015
(\$ in Millions)

| | <u>Actual 2013</u> | <u>Adjusted Working 2014</u> | <u>% Change 2013-14</u> | <u>Adjusted 2015</u> | <u>\$ Change 2014-15</u> | <u>% Change 2014-15</u> |
|---|------------------------|--------------------------------------|-----------------------------|--------------------------|----------------------------------|---------------------------------|
| Expenditures | | | | | | |
| Instruction | \$414,732 | \$449,367 | 8.4% | \$471,004 | \$21,637 | 4.8% |
| Research | 108,950 | 122,385 | 12.3% | 125,502 | 3,117 | 2.5% |
| Public Service | 32,314 | 36,110 | 11.7% | 37,389 | 1,280 | 3.5% |
| Academic Support | 148,655 | 148,209 | -0.3% | 152,403 | 4,194 | 2.8% |
| Student Services | 46,856 | 47,546 | 1.5% | 49,559 | 2,013 | 4.2% |
| Institutional Support | 106,662 | 107,940 | 1.2% | 111,212 | 3,272 | 3.0% |
| Operation and Maintenance of Plant | 141,687 | 160,987 | 13.6% | 168,611 | 7,624 | 4.7% |
| Scholarships and Fellowships | 58,003 | 64,193 | 10.7% | 67,248 | 3,055 | 4.8% |
| Education and General Total | \$1,057,860 | \$1,136,737 | 7.5% | \$1,182,929 | \$46,192 | 4.1% |
| Auxiliary Enterprises | \$239,809 | \$243,019 | 1.3% | \$256,767 | \$13,748 | 5.7% |
| Cost Containment/ Across-the-board Reductions | | -\$9,525 | | -\$3,045 | | |
| Grand Total | \$1,297,669 | \$1,370,231 | 5.6% | \$1,436,651 | \$66,420 | 4.8% |
| Revenues | | | | | | |
| Tuition and Fees | \$476,419 | \$488,481 | 2.5% | \$503,413 | \$14,932 | 3.1% |
| General Funds | 377,577 | 416,557 | 10.3% | 461,565 | 45,008 | 10.8% |
| Higher Education Investment Fund | 18,076 | 29,077 | 60.9% | 19,617 | -9,460 | -32.5% |
| Budget Restoration Fund | 20,884 | 0 | | 0 | | |
| Other Unrestricted Funds | 194,287 | 189,086 | -2.7% | 195,290 | 6,204 | 3.3% |
| Subtotal | \$1,087,243 | \$1,123,201 | 3.3% | \$1,179,885 | \$56,684 | 5.0% |
| Auxiliary Enterprises | 240,226 | 243,019 | 1.2% | \$256,767 | \$13,748 | 5.7% |
| Transfer (to)/from Fund Balance | -29,800 | 4,011 | | 0 | | |
| Grand Total | \$1,297,669 | \$1,370,231 | 5.6% | \$1,436,651 | \$66,420 | 4.8% |

Note: Fiscal 2014 general funds reflect \$9.5 million of cost containment actions. Fiscal 2015 general funds are adjusted by \$3.0 million to reflect across-the-board reductions.

Source: Governor's Budget Books, Fiscal 2015; Department of Legislative Services

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programs and activities being less than anticipated in fiscal 2013; and centrally pooling all enhancement funding until specific allocations were made. Operations and maintenance of plant also included increases in utility expenses, and the growth in research expenditures reflects operating expenses returning to budgeted levels. The decrease in academic support reflects expenditures in fiscal 2013 being more than anticipated, which return to budgeted levels in fiscal 2014.

In fiscal 2015, expenditures on scholarships and fellowships increase 4.8%, or \$3.1 million. Growth in spending in all other program areas is due to a rise in personnel expenditures relating to the annualization of the fiscal 2014 merit increase and COLA and the fiscal 2015 merit. The growth in operations and maintenance also includes \$3.2 million for facilities renewal and \$1.9 million related to the opening of new facilities.

Issues

1. Meeting College Expenses

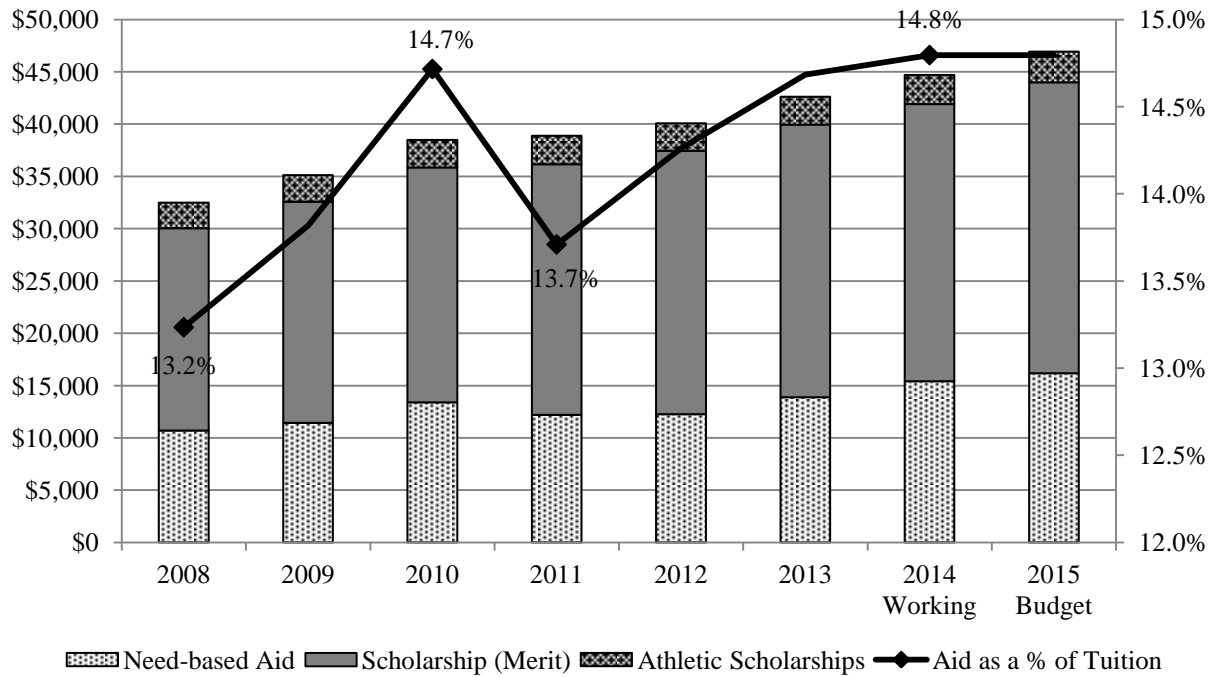
The lack of financial resources frequently contributes to a student's decision to stop or drop out of college. As the costs of a college education continue to escalate, students and families are relying more on various types of financial aid (*e.g.*, federal, State, and institutional) to effectively bring down the cost of college. According to the National Center for Education Statistics' College Navigator, the total cost for a FT/FT Maryland undergraduate student attending UMCP in fiscal 2012 was \$23,346 (based on tuition, mandatory fees, books and supplies, other expenses, and the weighted average of room and board). However, when accounting for the average amount of federal, State, and institutional aid, the average cost of attendance was \$14,402, a 38.3% reduction in the net cost of attendance.

Twenty-one percent of UMCP's undergraduate students receive Pell awards, which are given to those students that could not otherwise afford college and have an expected family contribution (EFC) of less than a specific amount, which was \$5,273 in fiscal 2012. EFC is an indicator of the amount a family is required to contribute to pay for a student's college education; therefore, the lower the EFC, the greater the financial need.

Students may receive institutional aid, which includes merit, need-based, and athletic scholarships. While total institutional aid expenditures increased \$0.4 million in fiscal 2011, spending on need-based aid dropped \$1.2 million and did not fully recover until fiscal 2013, when spending increased \$1.6 million, as shown in **Exhibit 11**. UMCP attributes the reduction in fiscal 2011 primarily to the use of one-time resources in fiscal 2010 to assist with the many financial aid appeals received that year. Overall, from fiscal 2008 to 2013, expenditures on need-based aid and scholarships increased 30.0 and 34.6%, respectively. Scholarships consistently comprised approximately 60.0% of total expenditures which does not comply with the Board of Regents (BOR) recommendation that institutions shift additional funds towards need-based aid. BOR also recommended that financial need should be considered in awarding scholarships. As shown in **Exhibit 12**, of the 4,722 scholarships awarded, only 570 went to Pell-eligible students, while 71.0% of awards went to those with an EFC of over \$20,000 and unknown in fiscal 2012.

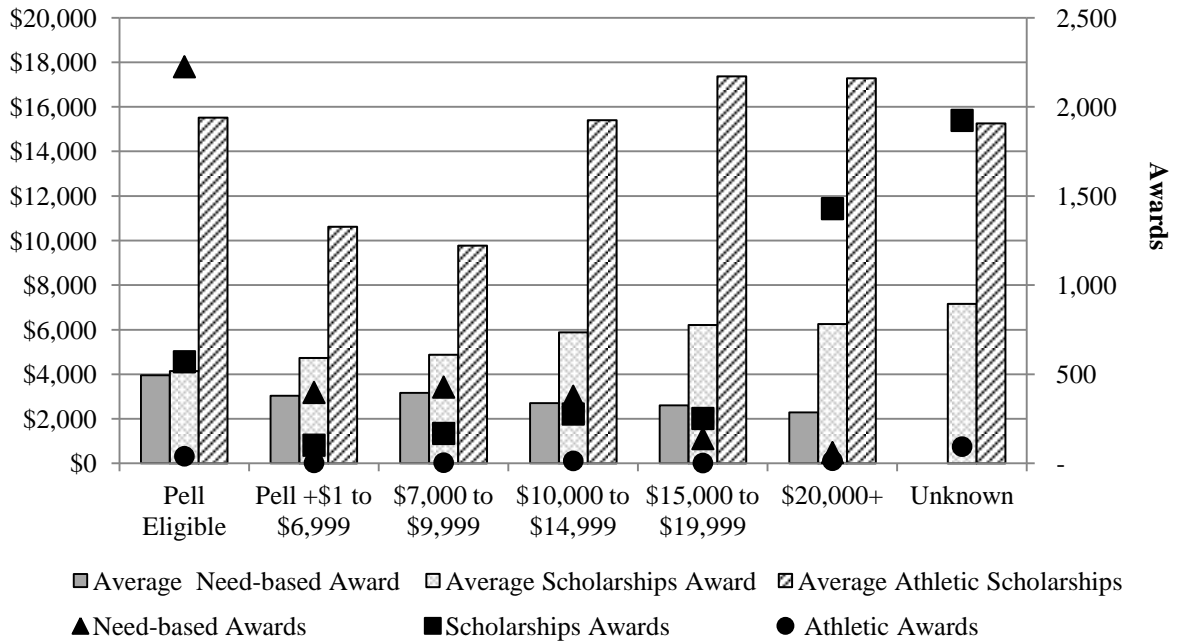
BOR also instructed institutions to have a portion of the tuition revenue increases directed toward those undergraduate students with the highest financial need, offsetting increases in tuition rates, thereby, holding harmless those with the greatest need. After dropping to 13.7% in fiscal 2011, institutional aid, as a percent of future revenues, increased to 14.8%, coinciding with the lifting of the tuition freeze.

Exhibit 11
Institutional Aid and Percentage of Undergraduate Tuition
Fiscal 2008-2015
(\$ in Thousands)



Source: University System of Maryland; Department of Legislative Services

**Exhibit 12
Number and Average Amount of Institutional Aid Received Per Recipient
Fiscal 2012**

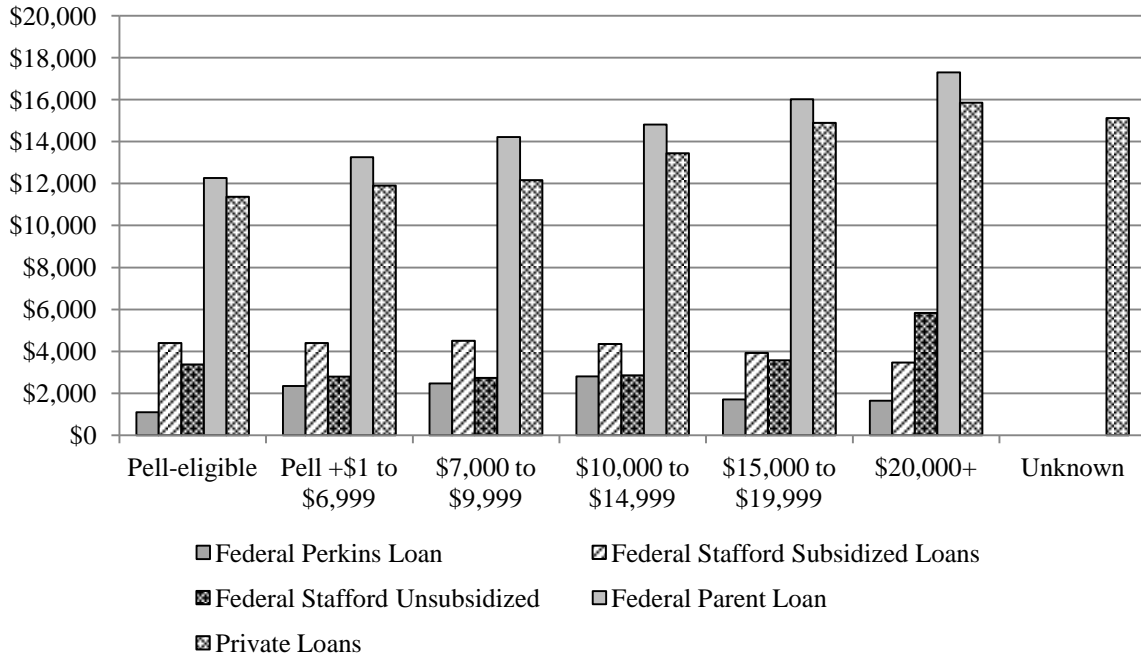


Source: Maryland Higher Education Commission

While the students with the greatest financial need typically receive Pell and institutional aid, it is still not enough to cover the costs of college. As shown in **Exhibit 13**, students in all EFC categories take out various types of loans to finance their education. There are three types of loans:

- **Federal Subsidized Loans** – based on financial need with the government paying the interest while the student is enrolled in school (Perkins and Stafford loans);
- **Federal Unsubsidized Loans** – generally for those who do not demonstrate financial need, with the interest added to the balance of the loan while the student is enrolled in school; and
- **Private Loans.**

Exhibit 13
Mean Loan Amount by Type and Expected Family Contribution
Fiscal 2012



Source: Maryland Higher Education Commission

In fiscal 2012, of the 7,227 Pell-eligible students, 59.7% used the Stafford subsidized loan to help pay for college and took out an average loan of \$4,399. On average, the highest loans taken out for all EFC categories were the federal parent plus loans, with those with an EFC of over \$20,000 taking out the highest loan amount of \$17,298.

The President should comment on the portion of institutional aid going toward scholarships and if the financial need of the student is considered when awarding scholarships.

2. Big Ten Integration

In November 2012, UMCP announced the Big Ten athletic conference accepted its application for membership beginning on July 1, 2014, and in the Committee on Institutional Cooperation (CIC), the academic counterpart, on July 1, 2013.

Big Ten Governance

The Big Ten conference, established in 1896, is governed by a Council of Presidents and Chancellors (COP/C), which receives support and advice from faculty representatives and the Administrators Council. The ultimate authority and responsibility for the operations and policies of the Big Ten lie with the COP/C. Faculty athletic representatives have legislative authority for conference rules while issues related to management of the conference’s athletic programs are governed by negotiated agreements that are overseen by the Administrators Council.

On the academic side, CIC was established in 1958 and is a consortium of the member universities and the University of Chicago. CIC is governed and funded by the provosts of the member institutions. The strength of the CIC is its ability to leverage investments and ideas to develop joint projects to expand educational opportunities, advance research, enhance efficiencies, and reduce costs. Collaborations include the Center for Library Initiatives, purchasing and licensing, leadership development, sharing access to courses, information technology, and global collaborations.

Big Ten Integration Commission

In order to ensure UMCP is prepared to compete and take full advantage of the opportunities afforded to membership in the Big Ten, the President created a Commission on the University of Maryland and Big Ten/CIC Integration in December 2012. The commission was comprised of representatives from key university constituents including BOR, the UMCP Foundation, the Athletic Council, the University Senate, and undergraduate and graduate students. It was charged to “plan strategically” and advise the President on how to maximize athletic and academic advantages of membership to advance UMCP’s excellence in (1) athletics; (2) finance and administration; (3) communications, fundraising, and marketing; and (4) education, research, and innovation. These areas framed the commission’s work and the creation of four workgroups to examine the current situation and develop recommendations in each of the areas. The reports from the workgroups, along with input received from the university community from an open forum and a website, informed the commission in developing its recommendations. The commission released its report in June 2013, which included 22 recommendations to guide UMCP through its transition into the Big Ten.

Commission’s Intercollegiate Athletic-related Recommendations

Of the 22 recommendations, 18 pertained to athletics and included:

- **Student Athletes** (5): allocating some of the new revenues to expand support for student athletes, such as academics, training, sports medicine, and nutrition; ensuring student athletes’ academic achievement and graduations rates are comparable to other Big Ten institutions; and reinstatement of the men’s outdoor track and field team.
- **Financial** (5): allocating up to \$1 million annually of new revenues to support academic priorities and financial aid; once the Intercollegiate Athletic (ICA) program is financially stable, then 50% of excess revenues should be directed to repay loans from non-State

auxiliary funds, and the other half should be used to build up ICA’s reserves; facilities needs (e.g., indoor practice facilities) are capital expenses and, therefore, should not be financed with conference revenues; and establish a dedicated budget for the marching and pep bands.

- **Fundraising** (4): coordinating, centrally, all fundraising efforts including ICA fundraising and expanding categories of corporate sponsorship to be consistent with practices in the Big Ten.
- **Marketing/Licensing** (4): maximizing the opportunities provided through the Big Ten Network and expanding licensing and merchandising programs.

ICA Finances: Current and Cost of Integration

The business and finance workgroup focused on existing and projected revenues of the ICA program. Starting in 2004, ICA had been using its fund balance to cover expenses but depleted its account in 2011. In order to cover expenses, revenues from other auxiliary enterprises were transferred to ICA resulting in an accumulated deficit of \$6 million in fiscal 2013. However, the deficit increased to \$21 million due to the Atlantic Coast Conference (ACC) withholding UMCP’s share of the conference revenue, related to a lawsuit filed by the ACC to enforce a \$52 million exit fee. The deficit will only worsen in fiscal 2014 if the ACC continues to withhold revenues. Furthermore, the Big Ten conference distribution fee for the first six years is pegged to UMCP’s projected ACC revenue stream and will not start to build until year seven. Therefore, it seems the situation will only worsen over the next decade. However, the workgroup stated there are opportunities to increase revenues through increased ticket sales of football and men’s basketball. Given the overall situation, the workgroup assumed the deficit would continue to grow until ICA reaches a projected budget surplus in fiscal 2018, but no details were provided as how the workgroup reached this conclusion.

Despite the current financial situation of ICA, the workgroup recommended spending priorities for the year prior to transitioning to the Big Ten. According to the workgroup, the following will be needed in order to maintain competitiveness and stability of the program: allocating additional supplies, equipment, and funds related to recruiting efforts; providing additional funds to cover expenses that relied on sport-specific fundraising activities thereby freeing up funds to scholarships, supplies or capital needs; increasing athletic scholarships by \$1 million annually to provide students the maximum allowance for meals; and creating a retention pool to keep personnel.

Commission Academics Recommendations

In regards to academics, the commission presented four recommendations:

- encouraging participation in and creating collaborative CIC activities;
- establishing UMCP as the CIC gateway to the national capital region;

- collaborating with CIC colleagues *e.g.*, developing joint service learning projects and research programs; and
- providing funding for the costs associated with membership in the CIC from central university funds with optional programs being paid by the units benefiting from the program.

According to the commission, the average cost per institution was \$1.5 million in fiscal 2013. It is estimated UMCP's expenditures in CIC would total \$1.7 million per year.

The President should comment on the impacts, including financial, that the transition to the Big Ten will have on athletics and academics. The President should also elaborate on the current financial situation of the ICA.

3. Agriculture Law Education Initiative

Language in the fiscal 2013 budget bill transferred \$250,000 of the University of Maryland, Baltimore (UMB) general fund appropriation to USM Office to only be used to assist farmers in the State with various legal matters. In response, UMCP, the University of Maryland Eastern Shore, and UMB proposed a joint program, the Agriculture Law Education Initiative, to provide legal information and resources to Maryland farmers and associated industries. Of the \$250,000, \$147,135 was allocated to UMB and the remaining \$102,865 to UMCP.

To date the following activities have been completed:

- Surveyed existing programs in agriculture law; of the six law schools four have a robust program (Drake University, Pennsylvania State University, University of Arkansas, and University of Oklahoma) and two (Harvard University and the Vermont Law School) have centers associated with food law.
- Surveyed the University of Maryland Extension (UME) Agricultural educators and specialist to better understand legal issues of their clients and identified 10 issues including environmental; U.S. and Maryland Department of Agriculture programs; land use; business planning; food safety; estate planning; and land leasing.
- Launched a website that includes an extensive online agriculture law library guide to serve as a resource for farmers and lawyers interested in agriculture law.

The following activities are currently underway:

- Developing a five-year plan for research, student education, and service in agriculture law and policy.

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- Determining the feasibility for developing a professional, degree, certificate and/or courses for agricultural law.
- Surveying Maryland farmers to assess their needs.
- Assessing agricultural law training needs of the private bar, which resulted in more than 60 private Maryland attorneys organizing the Agricultural Law Committee of the Maryland State Bar Association.
- Developing a memorandum of understanding with the National Agricultural Law Center and the National Sea Grant Law Center to provide expertise and serve as a resource for farmers.
- Joining and participating in the national eXtension Community of Practice for Agriculture Law, particularly the Ask-An-Expert, to be a resource for farmers.
- Preparing curricula for UME educators to address high priority law education needs and deliver relevant education sessions through UME programs to promote agricultural and natural resources law literacy and mediation.
- Developing additional information sheets and educational materials for farmers on critical legal issues.

While UMCP and UMB will continue to work on the above mentioned activities, they seek to increase funding in order to expand the program to link it to the educational and research mission of the universities. With additional funding, the following would be initiated:

- Launch professional workshops or certificate programs related to food and agriculture law and policy.
- Build stronger faculty engagement highlighting research on food and agriculture issues, including supporting faculty research and collaborative efforts in food and law, and conducting a national agricultural law and policy conference.
- Expand opportunities for undergraduate and graduate students by offering food and agricultural law and policy courses (the School of Law is offering the first course in spring 2014) and provide internship stipends for students interested in working with the initiative on research and public service projects.

Ultimately, the plan is to develop a jointly governed center which may expand and refocus UMCP's existing Center for Agriculture and Natural Resource Policy. The center would have a mission of research, education, and public service.

The President should comment on status of the initiative, future activities, and if other sources of funding or a reallocation of existing funds are being considered.

Recommended Actions

1. See the University System of Maryland overview for systemwide recommendations.

Current and Prior Years Budgets

Current and Prior Years Budgets University of Maryland, College Park (\$ in Thousands)

| Fiscal 2012 | General Fund | Special Fund | Federal Fund | Other Unrestricted Fund | Total Unrestricted Fund | Restricted Fund | Total |
|----------------------------------|-------------------------|-------------------------|-------------------------|--|--|----------------------------|--------------------|
| Legislative Appropriation | \$387,426 | \$21,331 | \$0 | \$823,997 | \$1,232,753 | \$446,748 | \$1,679,502 |
| Deficiency Appropriation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Amendments | 5,996 | 0 | 0 | 36,593 | 42,589 | -22,771 | 19,818 |
| Reversions and Cancellations | 0 | 0 | 0 | -10,835 | -10,835 | -3,703 | -14,538 |
| Actual Expenditures | \$393,422 | \$21,331 | \$0 | \$849,755 | \$1,264,507 | \$420,275 | \$1,684,782 |
| Fiscal 2013 | | | | | | | |
| Legislative Appropriation | \$376,841 | \$33,356 | \$0 | \$887,626 | \$1,297,823 | \$433,222 | \$1,731,045 |
| Deficiency Appropriation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Amendments | 863 | 5,604 | 0 | 13,005 | 19,472 | -166 | 19,307 |
| Reversions and Cancellations | 0 | 0 | 0 | -19,626 | -19,626 | -13,998 | -33,625 |
| Actual Expenditures | \$377,705 | \$38,960 | \$0 | \$881,004 | \$1,297,669 | \$419,058 | \$1,716,727 |
| Fiscal 2014 | | | | | | | |
| Legislative Appropriation | \$417,412 | \$29,503 | \$0 | \$917,453 | \$1,364,367 | \$442,447 | \$1,806,814 |
| Budget Amendments | 8,670 | -426 | 0 | 7,144 | 15,389 | -7,306 | 8,083 |
| Working Appropriation | \$426,082 | \$29,077 | \$0 | \$924,597 | \$1,379,756 | \$435,141 | \$1,814,898 |

Note: The fiscal 2014 working appropriation does not include deficiencies or contingent reductions. Numbers may not sum to total due to rounding.

Fiscal 2012

For fiscal 2012, general funds increased \$6.0 million through budget amendments which included \$4.6 million for the \$750 employee bonus and \$1.4 million to realign health insurance expenditures with current projections. Other unrestricted funds increased by \$36.6 million through a budget amendment. Increases include:

- \$21.1 million from tuition and fee revenues due to higher than expected enrollment;
- \$6.7 million from miscellaneous income;
- \$4.8 million from the sales and services of auxiliary enterprises to realign revenue with current projections;
- \$4.3 million from indirect cost recovery; and
- \$3.2 million from investment and endowment income.

These increases were partially offset by a \$3.5 million decrease in the sales and services of educational activities.

Cancellations of unrestricted funds amounted to \$10.8 million due to lower than anticipated expenditures in fuel and utilities, sales and services of educational services, Designated Research Initiative Funds, and fellowships.

Restricted funds decline \$22.8 million through budget amendments, which include \$23.8 million decrease in federal grants and contracts to realign budget with actual activity (primarily related to the end of American Recovery and Reinvestment Act of 2009 funding) and \$8.9 million in private, State, and local grants and contracts to realign the budget with actual activity. There was an increase of \$10.0 million due to a contract with the U.S. Department of Commerce.

Cancellations of restricted funds totaled \$3.7 million due to lower than anticipated grants and contracts expenditures.

Fiscal 2013

For fiscal 2013, the general fund increased \$863,000 through budget amendments, which included \$833,879 to realign health insurance expenditures with current projections. There was an increase of \$102,862 associated with language in the fiscal 2013 budget bill to assist farmers with various legal matters, and a reduction of \$401,795 was related to funding the Non-USM Regional Center Incentive Grants in which UMCP was awarded \$451,804 to offer a Bachelor of Science in Mechanical Engineering at the Southern Maryland Higher Education Center. In addition, there were

transfers of \$95,940 and \$27,540 to UMB and the University of Maryland Baltimore County, respectively, associated with the reorganization of University of Maryland Biotechnology Institute (UMBI).

The special fund appropriation, which included \$15.4 million in Budget Restoration Funds created during the 2012 special session, increased \$5.5 million for a half year 2% COLA and \$89,733 in HEIF as authorized in the fiscal 2013 budget bill. Other unrestricted funds increase \$13.0 million by way of a budget amendment include:

- \$11.2 million in tuition and fees revenue due to higher than expected enrollment;
- \$9.5 million in indirect cost recovery revenue; and
- \$2.8 million in the sales and services of educational activities.

These increases were offset by decreases of \$9.0 million in the sales and services of auxiliary enterprises to realign revenue with current projections and \$1.5 million in investment income.

Cancellations of unrestricted funds amounted to \$19.6 million due to lower than anticipated fuel and utilities expenditures and Designated Research Initiative Funds being less than projected.

Restricted funds decline \$0.2 million through budget amendments due to a \$7.8 million decrease in State and local grants and contracts to realign the budget with actual activity. This was offset by an increase of \$6.9 million in federal and private grants and contracts to realign the budget with expenditures and \$29,400 relating to a half year 2% COLA adjustment for the Maryland Fire and Rescue Institute.

Cancellations of restricted funds totaled \$14.0 million due to million due to lower than anticipated expenditures on grants and contracts.

Fiscal 2014

For fiscal 2014, general funds increased \$8.7 million through budget amendments, which included \$8.6 million related to a half year 3% COLA, \$82,020 transfer of general funds from UMB reflecting a permanent adjustment to the base budget related to language in the fiscal 2013 budget bill to assist farmers with various legal matters, and a decrease of \$82,020 due to a transfer of funds to UMB related to the reorganization of UMBI. The special fund decreases \$425,731 related to language in the fiscal 2014 budget bill that transfers a portion of the HEIF to St. Mary's College of Maryland.

Other unrestricted funds increase \$7.1 million through a budget amendment including:

- \$2.4 million in the sales and services of educational activities;

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- \$2.0 million in tuition and fees related to additional enrollment in the Business School’s Master of Science in Accounting program;
- \$1.4 million in investment income;
- \$1.0 million not being transferred to the fund balance; and
- \$0.3 million in indirect cost recovery.

Current restricted funds decrease \$7.3 million mainly due to a decline of \$9.9 million in federal, State, and local grants and contracts to realign the budget with actual activity. This is partly offset by an increase of \$2.6 million in private grants and contracts.

**UMCP Full-time Equivalent Personnel by Budget Program
Fiscal 2006, 2013, and 2014**

| | 2006 | | 2013 | | 2014 | | 2006-2014 |
|-------------------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|------------------------|
| | <u>FTEs</u> | <u>% of Total FTEs</u> | <u>FTEs</u> | <u>% of Total FTEs</u> | <u>FTEs</u> | <u>% of Total FTEs</u> | <u>Change of Share</u> |
| Instruction | 2,168.2 | 30.3% | 2,660.7 | 30.4% | 2,635.7 | 30.2% | -0.1% |
| Research | 1,446.3 | 20.2% | 1,886.4 | 21.6% | 1,814.5 | 20.8% | 0.6% |
| Public Service | 428.7 | 6.0% | 543.2 | 6.2% | 526.8 | 6.0% | 0.0% |
| Academic Support | 726.9 | 10.2% | 820.1 | 9.4% | 895.0 | 10.3% | 0.1% |
| Student Services | 281.2 | 3.9% | 328.7 | 3.8% | 344.6 | 4.0% | 0.0% |
| Institutional Support | 645.0 | 9.0% | 737.1 | 8.4% | 753.7 | 8.6% | -0.4% |
| Operations, Maintenance of Plant | 692.5 | 9.7% | 753.4 | 8.6% | 769.4 | 8.8% | -0.9% |
| Auxiliary Enterprises | 766.2 | 10.7% | 1,019.8 | 11.7% | 979.3 | 11.2% | 0.5% |
| Total | 7,155.0 | | 8,749.4 | | 8,719.0 | | |

Notes: Data are for filled regular positions only. All data are self-reported and unaudited. Numbers may not sum to total due to rounding.

Source: University of Maryland, College Park

Object/Fund Difference Report
USM – University of Maryland, College Park

| <u>Object/Fund</u> | <u>FY 13 Actual</u> | <u>FY 14 Working Appropriation</u> | <u>FY 15 Allowance</u> | <u>FY 14 - FY 15 Amount Change</u> | <u>Percent Change</u> |
|---|-------------------------|--|----------------------------|--|---------------------------|
| Positions | | | | | |
| 01 Regular | 8,607.18 | 8,749.64 | 8,749.64 | 0.00 | 0% |
| 02 Contractual | 1,546.14 | 1,224.60 | 1,233.13 | 8.53 | 0.7% |
| Total Positions | 10,153.32 | 9,974.24 | 9,982.77 | 8.53 | 0.1% |
| Objects | | | | | |
| 01 Salaries and Wages | \$ 1,068,651,075 | \$ 1,121,922,978 | \$ 1,170,745,648 | \$ 48,822,670 | 4.4% |
| 02 Technical and Spec. Fees | 6,883,359 | 6,291,037 | 6,291,037 | 0 | 0% |
| 03 Communication | 19,692,787 | 15,866,019 | 15,903,763 | 37,744 | 0.2% |
| 04 Travel | 40,636,616 | 32,984,122 | 32,984,122 | 0 | 0% |
| 06 Fuel and Utilities | 50,534,894 | 62,014,508 | 62,176,895 | 162,387 | 0.3% |
| 07 Motor Vehicles | 5,015,688 | 4,265,435 | 4,265,435 | 0 | 0% |
| 08 Contractual Services | 164,387,546 | 197,785,875 | 201,507,114 | 3,721,239 | 1.9% |
| 09 Supplies and Materials | 82,601,116 | 72,704,764 | 77,673,740 | 4,968,976 | 6.8% |
| 11 Equipment – Additional | 43,253,365 | 45,812,023 | 46,617,023 | 805,000 | 1.8% |
| 12 Grants, Subsidies, and Contributions | 122,917,934 | 133,453,714 | 140,457,525 | 7,003,811 | 5.2% |
| 13 Fixed Charges | 50,004,279 | 59,907,271 | 60,683,438 | 776,167 | 1.3% |
| 14 Land and Structures | 62,148,220 | 61,889,829 | 65,052,353 | 3,162,524 | 5.1% |
| Total Objects | \$ 1,716,726,879 | \$ 1,814,897,575 | \$ 1,884,358,093 | \$ 69,460,518 | 3.8% |
| Funds | | | | | |
| 40 Unrestricted Fund | \$ 1,297,669,025 | \$ 1,379,756,389 | \$ 1,439,695,894 | \$ 59,939,505 | 4.3% |
| 43 Restricted Fund | 419,057,854 | 435,141,186 | 444,662,199 | 9,521,013 | 2.2% |
| Total Funds | \$ 1,716,726,879 | \$ 1,814,897,575 | \$ 1,884,358,093 | \$ 69,460,518 | 3.8% |

Note: The fiscal 2014 appropriation does not include deficiencies. The fiscal 2015 allowance does not include contingent reductions.

Fiscal Summary
USM – University of Maryland, College Park

| <u>Program/Unit</u> | <u>FY 13</u> <u>Actual</u> | <u>FY 14</u> <u>Wrk Approp</u> | <u>FY 15</u> <u>Allowance</u> | <u>Change</u> | <u>FY 14 - FY 15</u> <u>% Change</u> |
|---------------------------------------|-------------------------------|-----------------------------------|----------------------------------|----------------------|---|
| 01 Instruction | \$ 431,025,820 | \$ 464,765,015 | \$ 486,698,389 | \$ 21,933,374 | 4.7% |
| 02 Research | 411,395,087 | 439,570,117 | 451,001,882 | 11,431,765 | 2.6% |
| 03 Public Service | 96,749,956 | 99,839,128 | 102,028,904 | 2,189,776 | 2.2% |
| 04 Academic Support | 149,110,588 | 148,418,450 | 152,612,535 | 4,194,085 | 2.8% |
| 05 Student Services | 47,715,816 | 48,874,788 | 50,888,009 | 2,013,221 | 4.1% |
| 06 Institutional Support | 106,796,842 | 107,940,000 | 111,212,497 | 3,272,497 | 3.0% |
| 07 Operation and Maintenance of Plant | 141,701,119 | 160,987,120 | 168,610,655 | 7,623,535 | 4.7% |
| 08 Auxiliary Enterprises | 239,828,070 | 243,018,979 | 256,766,502 | 13,747,523 | 5.7% |
| 17 Scholarships And Fellowships | 92,403,581 | 101,483,978 | 104,538,720 | 3,054,742 | 3.0% |
| Total Expenditures | \$ 1,716,726,879 | \$ 1,814,897,575 | \$ 1,884,358,093 | \$ 69,460,518 | 3.8% |
| Unrestricted Fund | \$ 1,297,669,025 | \$ 1,379,756,389 | \$ 1,439,695,894 | \$ 59,939,505 | 4.3% |
| Restricted Fund | 419,057,854 | 435,141,186 | 444,662,199 | 9,521,013 | 2.2% |
| Total Appropriations | \$ 1,716,726,879 | \$ 1,814,897,575 | \$ 1,884,358,093 | \$ 69,460,518 | 3.8% |

Note: The fiscal 2014 appropriation does not include deficiencies. The fiscal 2015 allowance does not include contingent reductions.